

**OFFICE OF INDEPENDENT BUDGET ANALYST
CITY OF SAN DIEGO
M E M O R A N D U M**

No. 07-11

DATE: September 20, 2007

TO: Honorable Council President and Members of the City Council

FROM: Andrea Tevlin, Independent Budget Analyst

SUBJECT: Budgetary Detail for Selected Enterprise Funds

On September 12, 2007, the Budget and Finance Committee reviewed the proposed amendment to the Statement of Fiscal Year 2008 Budgetary Principles to incorporate a cumulative cap on budgetary reductions of 3% to the General Fund, and also to other Major Funds, which were defined as the Water and Sewer Funds.

During the committee discussion, Councilmember Frye requested the addition of the Development Services and Airports Funds as other Major Funds to be subject to the 3% cap. It was also requested that the budget detail for each fund be provided, to permit review of the activities and dollar values to which the service level triggers would be applied. The budget detail for the selected enterprise funds is provided as an attachment to this report. This information is based on data from the Financial Management Information System (FMIS), which is utilized for the development of the City's budget.

The Budget and Finance Committee unanimously recommended the adoption of the revised Statement of Fiscal Year 2008 Budgetary Principles, with the inclusion of these two funds.

The City Council is scheduled to consider the amendment to the Statement of Fiscal Year 2008 Budgetary Principles at its meeting on October 8, 2007.

Attachments:

- 1) FY 2008 Final Operating Budget by Activity – Water Fund
- 2) FY 2008 Final Operating Budget by Activity – Sewer Fund
- 3) FY 2008 Final Operating Budget by Activity – Development Services Fund
- 4) FY 2008 Final Operating Budget by Activity – Airports Fund